

*“Exhibit G-20”*

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

October 23, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through August 31, 2006

Thomas J. Allison

Matter No. 34585-00022

**Executory Contracts Committee Relations**

08/01/06 A Jarvis	.10 Correspondence with committees regarding plan issues.
08/01/06 A Jarvis	.30 Draft memo to committees regarding plan, disclosure statement.
08/01/06 A Jarvis	.13 Correspondence with committees regarding plan issues, exclusivity.
08/01/06 B Kotter	1.30 Review and analysis of various vendor proposals related to the imaging of documents (2.3); conferences with S. C. Strong regarding vendor selection (.2); review and respond to multiple e-mails regarding vendor selection with Natalie Tanner (.3); phone call with N. Tanner (.1); exchange e-mails with S. C. Strong and A. W. Jarvis (.3); review e-mail from M. Olsen regarding documents located at offsite storage facility that may be responsive to the Joint Request (.1); exchange e-mail with E. A. Monson regarding vendor proposal (.1); additional review of proposals and cost estimates of imaging on OCR costs (1.8).

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08/01/06 S Strong	.10 Confer with S. C. Tingey regarding status of loan/collateral summary requested by committees, and find and send to S. C. Tingey a preliminary spreadsheet prepared by Mesirow regarding same (.4).
08/01/06 S Strong	.08 Review emails from N. Tanner regarding document imaging bids and costs, and exchange emails with A. W. Jarvis regarding same (.3).
08/02/06 A Jarvis	.12 Draft e-mail to committees regarding plan negotiations.
08/02/06 B Kotter	.35 Review and respond to multiple e-mails regarding imaging vendors and costs (.6); continued analysis of proposals for A. W. Jarvis and S. C. Strong and draft e-mail regarding same (.8).
08/02/06 S Strong	.05 Exchange emails with B. J. Kotter, E. A. Monson and A. W. Jarvis regarding document imaging project and projected costs in response to committees joint document request (0.2).
08/02/06 S Strong	.15 Exchange emails with M. Haftl and J. Nugent regarding confidentiality agreements signed by potential lenders purchasers, and committees request for same (0.2); confer with A. W. Jarvis regarding undisclosed potential DIP lender, and assist A. W. Jarvis with emails to Mesirow and committees regarding same (0.4).
08/03/06 A Brinkerhoff	.57 Meeting with S. Strong and E. Monson regarding various claims for documents from debtor (.7); meeting with E. Monson regarding background of document review, documents to be scanned, claims of privilege and contours of protective order (1.6).
08/03/06 A Jarvis	.20 Conference with T. Allison, J. Nugent and S. Smith regarding meeting with committees, plan process.

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- 08/03/06 B Kotter .70 Review e-mail and correspondence to document timeline of response to joint request (1.8); brief conference with A. W. Jarvis regarding same (.2); continued revision and drafting of timeline (.8).
- 08/03/06 E Monson 1.22 Draft e-mail to LeAnne Weiss regarding financial information put together for joint committee requests (.2); review e-mails from L. Schwartz and A. W. Jarvis regarding committee requests and issues relating thereto (.3); discussions with B. J. Kotter regarding joint committee requests (.4); meet with A. T. Brinkerhoff and discuss case and go over joint committee requests (2.3); review e-mails from B. J. Kotter regarding joint committee requests (.3); review e-mails from A. W. Jarvis and B. J. Kotter regarding joint committee requests (.2); review e-mails from L. Weese regarding joint committee request (.1); review e-mails from L. Schwartz and S. C. Strong regarding requests from committees for more information (.3); work on joint committee requests (.8).
- 08/03/06 S Strong .15 Confer with A. W. Jarvis regarding committees request for meeting and exchange emails with T. Allison and L. Schwartz regarding same (0.4); telephone conference with L. Schwartz regarding same (0.2).
- 08/03/06 S Strong .08 Review B. J. Kotters timeline of debtors efforts to respond to joint committees document requests, confer with A. W. Jarvis regarding same, and transmit same to Mesirow team with comments (.3).
- 08/03/06 S Strong .18 Telephone conferences with J. Nugent regarding development of chart requested by committees reflecting all confidentiality agreements signed by potential lenders and asset purchasers, review and edit same, and transmit to committees counsel (.7).

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- 08/04/06 B Kotter .35 Review memo circulated to committees by L. Treadway regarding imaging vendors (.3); discussion with E. A. Monson regarding proposal and continued response (.2); draft and circulate e-mail regarding status of joint committee requests and debtors' response (.6); revise e-mail per comments and recirculate (.3).
- 08/04/06 B Kotter .45 Review of documents responsive to committee's joint request on CD (1.8).
- 08/04/06 E Monson .52 Review and revise e-mail to Committee drafted by B. J. Kotter and discuss revisions with B. J. Kotter (.3); put together documents for A. T. Brinkerhoff in connection with Joint Committee requests and leave voice mail with A. T. Brinkerhoff regarding documents (.5); meet with B. J. Kotter and discuss future course of action on joint committee requests (.3); meet with B. J. Kotter and A. T. Brinkerhoff and discuss issues relating to joint committee requests (.8); draft e-mail to A. W. Jarvis, S. C. Strong and A. T. Brinkerhoff regarding protective order (.2).
- 08/07/06 A Brinkerhoff .67 Meeting with B. Kotter regarding document production procedures (.3); review 8/4/06 Memorandum of Shea & Carlyon, Ltd. regarding vendor recommendations (.2); revisions and additions to draft Protective Order (.7); meeting with E. Monson and B. Kotter regarding committees' requests for documents and information and Protective Order (1.5).
- 08/07/06 A Jarvis .10 Correspondence on preparation of materials for committee meetings.
- 08/07/06 E Monson .55 Work on joint committee requests for information (2.2).
- 08/07/06 E Monson .45 Meet with B. J. Kotter and A. T. Brinkerhoff to discuss, coordinate and go over joint committee requests (1.8).
- 08/08/06 A Brinkerhoff .15 Review file rooms and locations of documents subject to Joint Request of Documents from credit committees.

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08/08/06 A Jarvis	1.20 Attend Committee meeting regarding plan options, purchase offers; conferences with committee counsel regarding plan options.
08/08/06 A Jarvis	.63 Meetings with Mesirow team in preparation for Committee meetings, plan process.
08/08/06 B Kotter	.05 Phone call with E. A. Monson regarding response to committee's joint information request (.2).
08/08/06 S Strong	.35 Discussions with A. W. Jarvis regarding various issues to be discussed and presented at meeting today with Committees (1.4).
08/08/06 S Strong	.10 Review email from S. C. Tingey and attached draft of loan detail chart for committees, confer with A. W. Jarvis regarding same, voice mail to S. C. Tingey regarding same, and oversee printing of same for distribution at meeting with committees (.4).
08/08/06 S Strong	1.35 Discussions with A. W. Jarvis, T. Allison and S. Smith in preparation for meeting with Committees, and prepare for meeting (1.3); participate in meeting with Committees regarding various case issues and strategies for moving forward (4.1).
08/09/06 A Brinkerhoff	.25 Further review of file rooms and offices for documents subject to Joint Document Request from committees (1.0).
08/09/06 B Kotter	.07 Call with E. A. Monson and S. C. Strong regarding document production issues (.3).
08/09/06 E Monson	.15 Meet with LeeAnn Weese and A. T. Brinkerhoff to discuss information put together for joint committee requests (.6).
08/09/06 E Monson	.40 Work with A. T. Brinkerhoff on joint committee requests (1.6).
08/10/06 A Jarvis	.08 Correspondence on information being gathered and created for dissemination to committees.

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08/10/06 B Kotter	.07	Conference with E. A. Monson regarding response to committee's joint request for information (.3).
08/10/06 R Madsen, II	1.05	Review of documentation with respect to attorney client privileged communication.
08/10/06 E Monson	.18	Work on joint committee request for information.
08/11/06 A Brinkerhoff	.15	Meeting with E. Monson and B. Kotter regarding coordination of work on committees' joint document request.
08/11/06 B Kotter	.32	Conference with E. A. Monson and A. T. Brinkerhoff regarding response to Joint Committee Request and continuing production issues (.6); continue review of SEC documents for response to Joint Committee request (.7).
08/11/06 R Madsen, II	.18	Continued due diligence review of documents and creation of privilege log.
08/11/06 E Monson	.15	Conferences with A. T. Brinkerhoff and B. J. Kotter regarding joint committee requests (.6).
08/12/06 A Jarvis	.10	Correspondence on information being gathered and compiled for committees, committee call.
08/13/06 A Jarvis	.20	Review chart prepared for committee; correspondence regarding same.
08/14/06 B Kotter	1.50	Conference with S. C. Tingey regarding committee call and loan spreadsheet (.3); review e-mail from S. C. Tingey and attached loan review spreadsheet in advance of committee call (.4); brief conference with E. A. Monson regarding same (.1); draft e-mail to A. W. Jarvis regarding same (.2); phone call with A. W. Jarvis regarding committee call and circulation of loan file spreadsheet (.2); committee call (.9); phone call with J. Reed regarding circulation of spreadsheet (.1); brief conference with S. C. Tingey regarding spreadsheet circulation (.2); review of replacement spreadsheet and conference with S. C. Tingey regarding same



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(.2); draft of e-mail to counsel with revised spreadsheet (.2); review of documents responsive to joint committee request (3.2).

08/14/06 E Monson	.23 Participate in committee conference call.
08/15/06 A Jarvis	.05 Correspondence on dissemination of term sheet to Committees.
08/15/06 A Jarvis	.05 Correspondence on Committee document requests.
08/15/06 B Kotter	.25 Continue work on response to joint information request (.8); draft e-mail to L. Treadway regarding imaging (.2).
08/15/06 E Monson	.02 Review e-mail from B. J. Kotter to Lissa regarding joint committee request and vendor issues.
08/16/06 A Jarvis	.10 Correspondence regarding committee meeting.
08/17/06 A Jarvis	.08 Conference with S. Smith and J. Atkinson regarding meeting with committees on plan issues.
08/17/06 A Jarvis	.67 Meeting with committees regarding plan settlement discussions.
08/17/06 B Kotter	.70 Review documents responsive to committees' joint request (2.8).
08/18/06 B Kotter	.25 Review and respond to e-mail regarding imaging of various documents (.7); exchange e-mail with S. Smith regarding imaging/copying of loan binders (.3).
08/21/06 A Jarvis	.05 Correspondence on committee call.
08/21/06 B Kotter	.10 Review and respond to e-mails regarding issues relative to debtor's response to joint committee requests (.4).
08/22/06 A Jarvis	.08 Review correspondence from Unsecured Creditors' Committee.
08/23/06 A Jarvis	.30 Conference with Committees regarding plan issues.



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08/23/06 A Jarvis	.33 Conference call with Committees regarding negotiations on lead bid, plan, update on motions, business operations.
08/23/06 E Monson	.60 Review e-mail from A. W. Jarvis regarding short form confidentiality agreements for ECC, locate such agreements and draft reply to A. W. Jarvis regarding agreements (.6).
08/23/06 S Strong	.33 Participate in weekly conference call of debtors and committees (1.3).
08/28/06 A Jarvis	.10 Conference with Mesirow regarding preparation for Committee call.
08/28/06 A Jarvis	.25 Participate in call with Committee regarding bids on assets, plan, pending motions.
08/28/06 E Monson	.30 Scan information and draft e-mails to G. Garnen regarding short form confidentiality agreements executed by direct lenders (.3).
08/28/06 S Strong	.30 Participate in weekly conference call with debtors and committees professionals regarding various issues, including Plan issues and negotiations (1.2).
08/29/06 A Jarvis	.25 Conference call with Committees regarding plan issues, pending motions, negotiations on asset sale.
08/29/06 A Jarvis	.23 Conference call with Committees regarding status of negotiations with lead bidder.
08/29/06 S Strong	.48 Participate in conference call with debtors and committees professionals regarding Plan issues and negotiations with potential purchasers under a Plan (1.1); follow-up conference call with committees and debtors professionals regarding Plan negotiating issues (0.8).
08/30/06 A Jarvis	.37 Committee call regarding plan, offer letter, pending motions, exclusivity.

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08/30/06 S Strong

1.43 Participate in morning call with debtors and committees regarding procedures/issues for ongoing distributions, issues concerning transfer of LSAs, potential purchasers under a Plan, and other Plan negotiating issues (1.2); participate in afternoon call with debtors and committees regarding Plan issues and exclusivity (0.8); voice message with R. Charles on behalf of committees to A. Landis regarding plan exclusivity (0.2); review emails from R. Charles and A. Landis regarding same (0.3); prepared proposed Stipulated Order to further extend exclusivity at request of committee and circulate same to committees for comment (0.8); telephone conference with C. Pajak regarding error in Stipulation, revise same, and recirculate to Committees (0.4); telephone conference with A. W. Jarvis regarding USTs position on exclusivity, and send follow-up emails to Committees regarding same (0.5); exchange further emails with committees counsel regarding approval and filing of proposed Stipulated Order and emergency motion needed for same (0.7); draft emergency motion for approval of Stipulated Order, and circulate to Committees counsel (0.8).

TOTAL FOR LEGAL SERVICES RENDERED

\$6,358.99

*“Exhibit H-1”*

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

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Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

November 30, 2006  
Invoice No. 355065

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

**Matter No. 34585-00001**

**ase Administration**

09/01/06 E Monson	.20	Review e-mails on issue on Standard Property loan and send reply (.2).
09/01/06 E Monson	.10	Review e-mail from L. Schwartzer regarding message from CM/ECF systems administrator regarding filing of claims (.1).
09/01/06 E Monson	.30	Review motion to amend distribution order filed by the UCC (.3).
09/01/06 C Hurst	.30	Access, update docket; respond to S. C. Strong regarding appointment and members of UCC of Commercial Mortgage; receipt of call from investor.
09/01/06 L Okerlund	1.40	Prepare hearings binders.
09/01/06 L Okerlund	3.60	Document organization for hearing and pending matters.
09/05/06 A Jarvis	.50	Correspondence on Standard Properties.
09/05/06 A Jarvis	.40	Correspondence with investors.

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09/05/06 E Monson	2.40 Review message from Peter at Meridian Title regarding issue on USA (.1); check docket entry for Niles Leatham 2019 statement and get Hilco appraisals sent to Niles Leatham (.3); review Rule 2019 statement and get request for Hilco appraisals sent to Mesirow for processing (.4); work on research on using remaining funds from paid loans (1.7).
09/05/06 S Strong	2.10 Research and analysis of facts and law concerning recovery of prepaid interest for USACM estate (2.1).
09/05/06 C Hurst	3.30 Update docket and tickler calendar (2.4); receipt/respond to calls from investors (.9).
09/06/06 A Jarvis	.40 Respond to investor inquiries.
09/06/06 A Jarvis	.80 Conference with E. A. Monson and A. T. Brinkerhoff regarding IP documents.
09/06/06 B Kotter	.30 Locate order on docket and forward to Monty Kehl at Mesirow (.2); exchange email with S. Strong regarding same (.1).
09/06/06 D Monson	1.50 Meeting with E. Monson and S. Strong on issues for Motion to Distribute Estate Property According to Bankruptcy priorities (0.9); review research and pleadings from prior cases on issues for Motion to Distribute Estate Property According to Bankruptcy Priorities (0.6).
09/06/06 E Monson	.20 Review e-mail from C. McClellan regarding Hilco appraisals requested by J. Chubb and send reply.
09/06/06 E Monson	.90 Conference with S. C. Strong and D. M. Monson regarding Motion to Use Funds from Paid Loans.
09/06/06 E Monson	1.70 Research regarding Motion to Use Funds from Paid Loans and procedural issues.
09/06/06 S Strong	.20 Exchange emails with M. Kehl regarding interim fee procedures and order entered regarding same (0.1); exchange emails with B. J. Kotter regarding same (0.1).

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09/06/06 S Strong	.40 Review email from A. W. Jarvis regarding multiples notices received by investors (0.1); exchange emails to A. Tsu and A. W. Jarvis regarding same (0.1); review and edit proposed explanation regarding same (0.1); email to A. Tsu regarding same (0.1).
09/06/06 S Strong	1.70 Continue research and analysis of legal and factual issues concerning recovery of prepaid interest for USACM estate (1.1); confer with E. A. Monson and D. M. Monson regarding same (0.4); confer with A. W. Jarvis regarding same (0.2).
09/06/06 C Hurst	2.40 Receipt, return numerous calls and e-mails from investors regarding distribution and fee application hearing (1.9); call from Nevada Division of Employment Security - follow up e-mails with Mesirov regarding same (.2); review and discuss hearing binders with Lorri (.3).
09/06/06 L Okerlund	2.70 Prepare pleadings and hearing binders for A. Jarvis.
09/07/06 A Jarvis	.20 Correspondence on investor inquiries.
09/07/06 B Kotter	.60 Review e-mail exchange (.2) and conference with A. W. Jarvis on investor matters (.4).
09/07/06 E Monson	1.70 Work on motion to use funds on fully paid loans.
09/07/06 E Monson	.10 Review message from committee counsel regarding request for Tamamera subscription agreements.
09/07/06 E Monson	.20 Review e-mail from J. McPherson and letter from T. Rondeau regarding request for documents involving the Hantges Children's Trust.
09/07/06 E Monson	.30 Draft e-mails to A. W. Jarvis, S. C. Strong, and J. McPherson regarding Gould Motion to Withdraw.

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09/07/06 C Hurst	.90 E-mail with USA receptionist regarding incoming calls and inquiries (.2); review 8/29 letter sent to investors to properly answer questions (.4); attempt return calls (.3).
09/07/06 L Okerlund	4.70 Document organization and preparation in advance of hearings.
09/08/06 A Jarvis	.50 Conference call with A. T. Brinkerhoff, S. C. Strong and T. Allison regarding IP documents.
09/08/06 D Monson	.90 Review e-mail from S. Smith on Motion to Distribute Estate Funds (0.1); e-mail to S. Smith on factual and legal arguments for Motion to Distribute Estate Funds (0.3); discussions with S. Strong, E. Monson and A. Brinkerhoff on Motion to Distribute Estate Funds (0.5).
09/08/06 E Monson	2.10 Conference with S. C. Strong regarding motion on adversary proceeding to use remaining funds on paid off loans (.3); review e-mail from D. Monson regarding motion/adverse proceeding to use funds from paid loans (.2); work on motion to use funds from fully paid loans (1.3); conversation with D. M. Monson and A. T. Brinkerhoff regarding motion to use funds (.3).
09/08/06 S Strong	1.20 Continue research and analysis regarding recovery of prepaid interest for USACM estate (0.8); confer with E. A. Monson regarding same (0.3); review email from D. M. Monson regarding same (0.1).
09/08/06 S Strong	.20 Confer with A. W. Jarvis regarding case administration issues to address next week (.2).
09/08/06 C Hurst	2.50 Return multiple calls/receive calls from investors and direct lenders.
09/08/06 L Okerlund	1.80 Prepare hearing binders for A. Jarvis.
09/11/06 A Jarvis	.30 Correspondence regarding investor issues.
09/11/06 A Jarvis	.20 Conference with S. C. Strong regarding order on distribution, proof of claim bar date.



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09/11/06 D Monson	.20 Review Judge Riegle transcript on Motion to Disburse and possible property of the estate arguments (0.2).
09/11/06 E Monson	1.50 Review distribution order and work on comments thereto (1.1); discuss issues regarding distribution order with A. W. Jarvis and S. Smith (.4).
09/11/06 E Monson	.20 Review draft of new distribution order.
09/11/06 E Monson	1.50 Work on limited objection to motion to amend debtor's protocol on monthly distributions and renew revised proposed order.
09/11/06 E Monson	.10 Review e-mail from Tawney regarding additional Hilco appraisal requests.
09/11/06 E Monson	.20 Review e-mails from L. Davis regarding requests for Hilco appraisals.
09/11/06 S Strong	.10 Confer with E. A. Monson and A. Tsu to coordinate efforts on court filings today (.1).
09/11/06 C Hurst	3.30 Review information on USA website and receipt/respond to telephone inquiries of investors, other parties (2.9); copy, transmit request for notice for S. C. Tingey InRe: West Hills Park Bankruptcy in Texas (.4).
09/12/06 A Jarvis	.20 Telephone conference with T. Allison regarding IP negotiations, Silver Point term sheet, prepaid interest (1/3 time).
09/12/06 A Jarvis	.70 Telephone conference with S. Smith, J. Atkinson and S. C. Strong regarding prepaid interest, holdbacks on motion to distribute, proof of claims forms, deadline.
09/12/06 A Jarvis	.20 Correspondence with M. Pugsley regarding insurance policy.
09/12/06 D Monson	.10 E-mail from A. Jarvis on Motion to Distribute Estate Funds (0.1).

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09/12/06 E Monson	2.10	Revise limited objection to motion regarding protocol for monthly distributions (1.6); review and make additional minor revisions to objection and send to L. Schwartz (0.5).
09/12/06 E Monson	.30	Review proposed stipulated order on allowance of claims of interest holders (0.3).
09/12/06 E Monson	.60	Review confidentiality agreements from J. Chubb to verify that she represents parties requesting appraisals and send e-mail to Tawney Waldo regarding problems with confidentiality agreements (0.4); follow up with L. Davis regarding her clients requests for Hilco appraisals and forward requests to C. McClellan (0.2).
09/12/06 E Monson	.50	Review e-mail regarding status update on various motions set for hearing on September 13th and assist in preparations for hearing (0.5).
09/12/06 S Strong	.30	Telephone conference with A. W. Jarvis regarding preparations for hearings on various motions tomorrow (0.3).
09/12/06 C Hurst	2.00	Follow-up with A. W. Jarvis regarding 9/13 hearing binders (0.4); review Court calendars and docket regarding scheduled hearings (1.6).
09/12/06 L Okerlund	1.80	Organize documents and hearing binders.
09/13/06 E Monson	.40	Reply to e-mail from J. Chubb regarding Hilco Appraisals (0.1); review multiple e-mails from C. McClellan regarding Hilco appraisals (0.3).
09/13/06 E Monson	3.40	Work on motion to use remaining proceeds from paid loans and research in connection therewith (3.4).
09/13/06 E Monson	.30	Return call to J. Cochran of Builders Control (0.1); conference with S. C. Strong regarding message from J. Cochran and further follow up (0.2).

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09/13/06 E Monson	.50 Review e-mails from L. Schwartzner and S. Smith regarding inquiry from FTDF regarding amount of member interests in First Trust Deed Funds and review applicable bankruptcy rules regarding same (.5).
09/13/06 E Monson	.10 Review e-mail from FTDF counsel regarding problems arising as a result of inquiries from investors and potential resolution to the problem.
09/13/06 E Monson	1.70 Meet with S. C. Strong and discuss motion on return of investor funds (.2); review rough draft of motion (.2); review multiple e-mails and documents which provide background facts for motion (.9); call Chicago Title and have discussion regarding motion and funds being held in escrow (.4).
09/13/06 C Hurst	1.70 Update docket and tickler calendar (1.5); receipt, return calls to investors (.2).
09/13/06 L Okerlund	3.70 Update hearing and claims files.
09/14/06 A Jarvis	.40 Correspondence on Lerin Hills.
09/14/06 E Monson	.60 Draft e-mails to A. W. Jarvis, S. C. Strong, L. Schwartzner and S. Smith regarding stipulated order on interest holder claims.
09/14/06 E Monson	.20 Review e-mails from C. McClellan and J. Chubb regarding Hilco appraisals.
09/14/06 E Monson	.10 Review e-mails from Miles Lenstram regarding request for additional information regarding direct lender client.
09/14/06 E Monson	.20 Review e-mails from J. Chubb and K. Bonnett regarding Kehl family interests.
09/14/06 E Monson	.20 Conference with S. C. Strong and A. W. Jarvis regarding motion to utilize pre-paid interest on paid off loans.
09/14/06 E Monson	1.90 Research regarding using pre-paid interest on paid off loans.

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09/14/06 E Monson	.30 Review e-mails from S. Smith, A. W. Jarvis and S. C. Strong regarding request from FTDFC for member information and send replies.
09/14/06 E Monson	.20 Review e-mail from C. Hurst regarding calendar of events and attachment with upcoming deadlines.
09/14/06 C Hurst	1.20 Update tickler calendar (.8); respond to investor calls (.4).
09/14/06 L Okerlund	4.20 Prepare hearing binders and claims binders.
09/15/06 E Monson	.70 Review e-mails from A. Tsu regarding supplement to ordinary course motion and further follow up with A. Tsu (.2); review e-mail from C. Hurst and chart regarding upcoming events (.2); review motion to compel regarding request for information on lender interests and declaration in support (.3).
09/15/06 L Okerlund	2.70 Prepare hearings and claims binders.
09/18/06 D Monson	.10 Review e-mail from A. Stevens on disbursement account balances on delinquent loans or repaid loans and process for claiming disbursement balance (0.1).
09/18/06 E Monson	.10 Return call to Joe Cochran regarding disbursement issues.
09/18/06 E Monson	.20 Review e-mail regarding disbursement issues and send reply.
09/18/06 E Monson	.50 Discussion with B. Barry regarding motion and return of funds and review e-mail from B. Barry.
09/18/06 L Okerlund	4.30 Prepare claims and hearing notebooks.
09/19/06 B Kotter	.40 Respond to e-mail from J. Reed (.1); e-mail J. Reed regarding index of Milanowski documents (.2); brief conference with E. A. Monson regarding same (.1).
09/19/06 E Monson	.30 Review e-mail from J. Chubb regarding Hilco appraisal and send reply (.2); review reply from J. Chubb (.1).

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09/20/06 B Kotter	.30 Phone call with J. Reed regarding document index and production issues (.3).
09/20/06 E Monson	.30 Draft e-mail to L. Davis and get copies of Hilco appraisals sent.
09/20/06 E Monson	.30 Review e-mail from A. W. Jarvis regarding D. Langelos (.1); make revisions to the confidentiality agreement and send reply (.2).
09/20/06 E Monson	.50 Meet with A. W. Jarvis, S. C. Strong and B. J. Kotter to discuss items each of us needs to handle in bankruptcy.
09/20/06 S Strong	.70 Participate in telephone conference with J. Atkinson, S. Smith, A. W. Jarvis and B. J. Kotter regarding administrative expense allocation issue (.7).
09/20/06 S Strong	.50 Conference with A. W. Jarvis, E. A. Monson and B. J. Kotter to discuss case strategy and expense allocations (.5).
09/20/06 C Hurst	.50 Receipt, return phone calls from investors.
09/21/06 A Jarvis	1.70 Telephone conference with Mesirow, Ray Quinney & Nebeker, and S&M regarding retention, fee applications, plan and IP issues.
09/21/06 E Monson	.20 Review letter to Committees regarding issues in case.
09/21/06 S Strong	2.30 Review and edit A. W. Jarvis's proposed letter regarding intercompany issues, administrative expenses, and case strategies (0.2); confer with S. T. Waterman regarding same (0.1); telephone conference with S. Smith and J. Atkinson regarding same (0.3); confer with A. W. Jarvis regarding same (0.1); participate in conference call with J. Atkinson, S. Smith, N. Peterman, L. Schwartz, A. W. Jarvis regarding same (1.0); participate in telephone with T. Allison, A. W. Jarvis, S. Smith and L. Schwartz regarding same (0.6).

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09/21/06 A Tsu	.30	Reviewing incoming message from A. Parlen regarding change of address for FTDF member (.1); drafting correspondence to J. Miller regarding same (.1); following up with A. Parlen (.1).
09/21/06 S Waterman	.50	Review and revise letter regarding counsel conflicts and retention.
09/21/06 C Hurst	1.00	Respond to e-mail regarding change of address and forward to BMC (.3); respond to calls from investors (.2); follow up with investors questions forwarded from USA offices (.5).
09/22/06 E Monson	.10	Draft and send e-mail to B. Barry regarding status of motion regarding return of investor funds.
09/22/06 E Monson	.10	Review order shortening time regarding FTDF motion to compel.
09/22/06 E Monson	.20	Review e-mails regarding issues relating to problems with call-ins to USA revised by FTDF.
09/22/06 E Monson	.10	Draft and send e-mail to S. Smith regarding Royal Hotel records.
09/22/06 G Winger	.40	Review proposed MAC Clause; follow-up regarding the same.
09/22/06 C Hurst	3.60	Update docket binder and tickler calendar (2.4); receipt/download requests for notice; update master service list #5 in progress (.8); receipt, respond to calls from investors (.4).
09/23/06 B Kotter	.40	Review of pending matter and assignment lists/schedules (.4).
09/25/06 A Jarvis	1.40	Conference call with Mesirow and Schwartz & McPherson regarding plan issues, intercompany claims, IP issues.
09/25/06 A Jarvis	.30	Respond to investor inquiries.
09/25/06 E Monson	.10	Draft e-mail from A. T. Brinkerhoff regarding Royal Hotel records.



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09/25/06 E Monson	.10 Draft and send e-mail to D. Griffith regarding Royal Hotel records.
09/25/06 S Strong	.80 Review issues set for hearing this week and assist A. W. Jarvis with hearing preparations (.8).
09/25/06 S Strong	.20 Telephone conference with direct lender Richard regarding bar date notice (.2).
09/25/06 C Hurst	1.50 Receipt of Notices of Change of Address; forward to BMC (.2); calls from investors - primarily regarding proofs of claim/interest (.5); review, organize e-mails received from investors (.5); download, review amended case management order (.3).
09/26/06 A Jarvis	.40 Telephone conference with S. C. Strong, J. Atkinson, and S. Smith regarding plan issues, retention and fee issues.
09/26/06 B Kotter	.20 Review of USA calendar for objections and response deadlines.
09/26/06 E Monson	3.90 Work on response to motion to compel filed by the FTDFC including reviewing their brief and cases.
09/26/06 E Monson	.20 Discussion with S. C. Strong regarding response and review e-mails from S. Smith regarding information for response.
09/26/06 E Monson	.50 Discussions with S. C. Strong regarding upcoming hearing and pleadings that need to be filed in case.
09/26/06 S Strong	.80 Review filings relating to various matters set for hearing this week (0.6); email to A. W. Jarvis regarding same (0.2).
09/26/06 S Strong	.30 Telephone conference with J. Atkinson regarding cash budget and cash usage order (0.2); voice message to A. W. Jarvis regarding same (0.1).



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09/26/06 C Hurst	1.40 Receipt/respond to calls from investors (.3); review/download updated docket; update tickler calendar (.6); research and download information regarding Centrix Financial case (.5).
09/27/06 A Jarvis	.50 Telephone conference with J. Atkinson, T. Allison and S. C. Strong regarding fee hearing, budget, loan portfolio.
09/27/06 E Monson	.40 Review L. Schwartz's draft of response to the motion to compel filed by the FTDFC.
09/27/06 E Monson	1.00 Revise our draft of the response to the motion to compel to include L. Schwartz's changes.
09/27/06 E Monson	.20 Review e-mails from L. Schwartz and S. Smith regarding response to motion to compel.
09/27/06 E Monson	.30 Conference call with S. C. Strong to L. Schwartz to discuss response to the motion to compel.
09/27/06 E Monson	.20 Review letter from Michelson firm regarding request for Hilco appraisals and call firm to discuss request.
09/27/06 E Monson	1.00 Review documents involving Bundy Canyon loan and e-mails and other documents involving investor funds still held in escrow account.
09/27/06 E Monson	2.60 Work on motion to return funds.
09/27/06 E Monson	.10 Draft and send e-mail to B. Berry.
09/27/06 S Strong	1.00 Review emails from A. W. Jarvis and B. J. Kotter regarding administrative expense allocation issues (0.4); review email from R. Charles regarding same (0.1); participate in telephone conference with T. Allison, A. W. Jarvis, S. Smith and J. Atkinson regarding same (0.5).
09/27/06 A Tsu	.60 Reviewing file for legal and factual background information regarding Binford Medical loans (.6).

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09/27/06 G Winger	.20	Conference with Steve Strong regarding Action by Written Consent appointing a new officer.
09/27/06 C Hurst	2.00	Respond to calls from investors, particularly regarding questions on Proofs of Claim and Interest (.5); assist with finalizing 9/28 hearing binders (.6); discuss with E. A. Monson claim forms and notices and responses to inquiries (.4).
09/27/06 L Okerlund	2.60	Prepare hearing binders and claims notebooks.
09/28/06 E Monson	.10	Review e-mail from B. Benny regarding Motion to Return Investor Funds (.1).
09/28/06 E Monson	1.00	Check confidentiality agreements from J. Chubb (.6); send reply e-mails to Tournay regarding Hilco appraisals (.2); draft letter to J. Chubb regarding Hilco appraisals (.2).
09/28/06 E Monson	.30	Review motion to enforce motion to distribute funds filed by USA Commercial Real Estate Group.
09/28/06 S Strong	1.30	Confer with A. W. Jarvis, B. J. Kotter, and S. Smith regarding issues for this mornings hearings (0.3); confer with A. W. Jarvis, T. Allison, and B. J. Kotter regarding same (en route to hearing) (0.5); confer with various counsel at court regarding hearing issues prior to hearing (0.5).
09/28/06 S Strong	4.60	Attend and participate in omnibus hearing on various issues (4.6).
09/28/06 S Strong	1.10	Post-hearing analysis of various issues addressed at hearing and rulings of the court (1.1).
09/28/06 S Strong	.90	Review and revise drafts of corporate resolutions regarding new officer and signing authority (0.7); confer with M. Olson regarding same (0.1); confer with S. Smith regarding same (0.1).
09/28/06 G Winger	.60	Draft resolutions - i.e., Actions by Written Consent appointing new COO and accepting CFO's resolution.

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09/28/06 C Hurst	1.20 Receipt, return phone calls and e-mails from investors; review USA website to confirm posted information (.6); receipt of letter from investor (Houston) with Proof of Interest; check claims registers to confirm filings (.6).
09/28/06 L Okerlund	2.40 Prepare hearing and claims binders.
09/29/06 A Jarvis	.20 Correspondence with C. Hurst regarding lender inquiry.
09/29/06 A Jarvis	.30 Correspondence regarding Royal Hotel database.
09/29/06 E Monson	.40 Review e-mails regarding Royal Hotel database issues and send replies.
09/29/06 E Monson	.20 Revise letter to J. Chubb regarding Hilco appraisals; send copy of CD continuing appraisals to J. Chubb.
09/29/06 E Monson	.10 Review e-mail for S. Smith regarding motion filed by USA Commercial Realty.
09/29/06 S Strong	.50 Telephone conference with A. W. Jarvis regarding supplemental declaration needed regarding RQN connections (0.1); email to J. Atkinson and J. McPherson regarding same (0.1); telephone conference with J. Nugent regarding Mesirows related disclosure (0.1); review Mesirows draft disclosure regarding same (0.1); confer with A. Tsu regarding same (0.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$28,607.50

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*“Exhibit H-2”*

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

November 30, 2006  
Invoice No. 355066

For Legal Services Rendered Through September 30, 2006

Thomas J. Allison

Matter No. 34585-00002

**Asset Analysis and Recovery**

09/01/06 S Tingey	2.20	Revise letter to Direct Lenders regarding Standard Property loan and analyze issues (0.9); review information regarding Huntsville foreclosure (0.2); memo to M. Olson regarding claims made by borrower in Hasley Canyon loan and analyze claims (1.1).
09/05/06 A Jarvis	.40	Conference with S. C. Strong regarding pre-paid interest recovery for state.
09/05/06 S Tingey	2.00	Provide information for Texas loans (0.4); revise Standard Property letter regarding additional funds (1.4); communication with A. W. Jarvis regarding same (0.2).
09/06/06 S Tingey	3.30	Revise Standard Property letter (0.4); review additional information regarding loan and correspondence with direct lenders (0.7); conference call with M. Olson, A. Stevens and K. G. Glade regarding defaulted loan issues (0.8); telephone conference with M. Olson regarding Shamrock Towers (0.2); review loan documents regarding assignment issues (0.5); analyze application of payment issues (0.3); conference with D. M. Monson regarding same (0.2).

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09/07/06 S Strong .30 Telephone conference with R. Walker regarding various IP issues (.3).

09/07/06 S Tingey 6.70 Draft Loan Sale Agreement for Shamrock Towers loan (3.1); memo to A. W. Jarvis regarding HFA Asylum/Windham loan (0.9); draft Forbearance Agreement and related documents for HFA Asylum loan (2.7).

09/08/06 A Brinkerhoff 1.70 Conference call with T. Ellison, A. Jarvis, J. Hermann, M. Tucker, M. Levinson regarding potential parties and identification of claims to recover funds and information (1.7).

09/08/06 A Jarvis 1.70 Conference call with J. Atkinson, T. Allison, A. T. Brinkerhoff and M. Tucker regarding claims against IP, negotiations for payment, current status of sale and payments from assets.

09/08/06 A Jarvis .70 Telephone conference with J. Atkinson, S. Smith, S. C. Strong and T. Allison regarding IP claims, collection, document issues.

09/08/06 A Jarvis .30 Correspondence with R. Walker regarding Ashby negotiations.

09/08/06 A Jarvis .30 Correspondence on bank accounts identified for subpoenas.

09/08/06 S Strong .50 Participate in telephone conference with T. Allison, A. T. Brinkerhoff and A. W. Jarvis regarding IP documents (.5).

09/08/06 S Strong .30 Review emails from A. Stevens, S. Smith and A. W. Jarvis regarding hold on distributions to J. Milanowski related persons (0.2); confer with A. W. Jarvis regarding same (0.1).

09/08/06 S Tingey 3.30 Review title report on Shamrock Towers (0.2); telephone conference with M. Olson regarding Shamrock (0.2); conference with D. M. Monson regarding Shamrock (0.3); revise Loan Purchase Agreement regarding Shamrock (1.3); revise Forbearance Agreement regarding HFA Asylum (1.1); telephone conference with M. Olson regarding HFA Asylum (0.2).

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09/11/06 A Brinkerhoff .80 Extended conference call with Diversified's counsel, including A. Jarvis, J. Hermann, M. Tucker, M. Levinson, T. Ellison and J. Atkinson regarding IP issues and security on loans including Hotel Zoso, Sheraton loan, Marque loan and Epic loan.

09/11/06 A Jarvis .40 Correspondence on IP negotiations, assets (1/2 time).

09/11/06 S Strong .90 Exchange emails with A. W. Jarvis and S. C. Tingey regarding equitable lien on Royal Hotel (0.1); review automatic stay issues for letter to wrongful lienor regarding same (0.3); email to S. C. Tingey regarding same (0.1); review and edit draft of letter to wrongful lienor (0.3); email to S. C. Tingey regarding same (0.1).

09/11/06 S Tingey 5.40 Revise Loan Sale Agreement regarding Shamrock Towers (1.6); revise Forbearance Agreement regarding HFA Asylum (1.7); communicate with A. Stevens regarding interest default issues (0.2); review documents and draft demand letter to Great White Investment regarding Royal Hotel lien (1.9).

09/12/06 A Brinkerhoff .30 Review emails and conference with E. Monson regarding privilege review of Sheraton loan documents (.3).

09/12/06 A Jarvis .10 Correspondence with R. Walker regarding meeting with IP issues (1/2 time).

09/12/06 S Strong .30 Review email from S. C. Tingey regarding status of efforts to remove equitable lien on Royal Hotel (0.1); review, sign and transmit letter to Great White regarding same (0.2).

09/12/06 S Tingey 4.60 Revise letter to Standard Property Investors (0.6); memo to M. Olson regarding same (0.2); various telephone conferences regarding Standard Property letters and procedures (0.4); review issues regarding BySynergy loan (0.3); telephone conference with Hatters regarding same (0.2); review claims made by Hasley Canyon borrower (0.3); memo to K. G. Glade regarding same (0.1); revise HFA-Asylum Forbearance Agreement (0.4); draft HFA-Asylum



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UCC-1 (0.4); memo to M. Olson regarding HFA-Asylum (0.1); review issues in Shamrock Towers (0.6); telephone conference with M. Olson regarding Shamrock (0.2); review Huntsville bankruptcy docket and schedule (0.6); telephone conference with A. Stevens regarding same (0.2).

09/13/06 A Brinkerhoff	.15	Review email regarding IP issues(.3).
09/13/06 A Jarvis	.20	Conference with J. Atkinson regarding hearing, meeting with J. Milanowski (1/2 time).
09/13/06 A Jarvis	.20	Correspondence with S. C. Tingey regarding Royal Hotel, status of sale.
09/13/06 A Jarvis	.70	Meeting with J. Milanowski, R. Walker, T. Allison and M. Levinson (by phone) regarding IP claims, settlement term sheet (1/2 time).
09/13/06 S Tingey	2.10	Conference with D. M. Monson regarding Shamrock Towers issues (0.2); review Shamrock issues and assignment (0.7); telephone conference with M. Olson and representatives at Hires regarding potential assignment of Shamrock loan (0.4); telephone conference with M. Olson regarding Shamrock (0.2); conference with S. Strong regarding Shamrock Towers issues (0.2); conference with S. Strong regarding Royal Hotel (0.2); revise letter to GWI regarding Royal Hotel (0.2).
09/14/06 A Jarvis	.40	Telephone conference with B. D. Wride regarding insurance policy.
09/14/06 A Jarvis	.20	Correspondence on term sheet from J. Milanowski (1/2 time).
09/14/06 A Jarvis	.30	Correspondence on IP equity interests (1/2 time).
09/14/06 S Tingey	.40	Revise HFA Asylum documents; memo to M. Olson regarding same (0.4).

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09/15/06 S Tingey	2.70	Communication with A. W. Jarvis regarding HFA loans (0.1); draft Forbearance Agreement for HFA Monaco (1.10); draft Forbearance Agreement HFA Clear Lake (0.7); draft Forbearance Agreement for HFA Clear Lake 2nd (0.8).
09/18/06 S Tingey	1.60	Communicate with A. W. Jarvis regarding HFA Asylum (0.2); review information from Orrick regarding EPIC and attach to record on property and analyze EPIC interest issue (1.2); telephone conference with R. Walker, attorney for Milanowski regarding Royal Hotel issues (0.2).
09/19/06 S Strong	.30	Review response from Great White regarding its equitable lien on Royal Hotel (0.1); email to R. Walker regarding same (0.1); exchange emails with S. C. Tingey regarding same (0.1).
09/19/06 S Tingey	.70	Review response from GWI regarding Royal Hotel lien (0.2); memo to S. C. Strong (0.1); communicate with A. W. Jarvis and Mesirow regarding Standard Property Development issue (0.4).
09/20/06 A Jarvis	.40	Correspondence on Royal Hotel closing, letter.
09/20/06 A Jarvis	.20	Correspondence on prepaid interest.
09/20/06 S Tingey	3.60	Draft letter to GWI regarding Royal Hotel loan (2.1); telephone conference with A. Stevens regarding Bundy (0.2); conference with A. Stevens and Bundy principals and lawyers (0.6); telephone conference with A. Baer, attorney for West Hills Park Joint Venture regarding bankruptcy (0.2); review information received from Bundy Canyon minority interest holders regarding suit v. Milanowski (3.1); memo to paralegal regarding West Hills Joint Venture bankruptcy (0.2).
09/21/06 A Jarvis	.20	Correspondence with R. Walker regarding IP issues.
09/21/06 A Jarvis	.20	Correspondence on Hotel Zosa title report.

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09/22/06 A Jarvis	.10 Telephone call to R. Walker regarding IP properties.
09/22/06 A Jarvis	.30 Telephone conference with R. Walker regarding IP negotiations.
09/22/06 A Jarvis	.20 Correspondence on Royal Hotel documents.
09/22/06 A Jarvis	.30 Correspondence on IP documents, Ashby issues.
09/22/06 A Jarvis	.30 Correspondence on EPIC guaranty.
09/22/06 S Strong	.10 Confer with S. C. Tingey regarding Epic / Hotel Zosa issues (.1).
09/22/06 S Tingey	2.90 Obtain information regarding Hotel Zosa (0.2); review issues relating to T. Flatley settlement (0.2); review and analyze guaranty forms and outline issues (2.3).
09/25/06 A Jarvis	.30 Telephone conference with S. C. Strong regarding conversation with R. Walker regarding IP assets.
09/25/06 A Jarvis	.40 Telephone conference with T. Allison regarding IP assets.
09/25/06 A Jarvis	.30 Correspondence on escrow instructions.
09/25/06 S Tingey	.60 Review information regarding Flatley settlement (EPIC loan) (0.2); letter to R. McKnight regarding Flatley settlement (0.2); review information regarding Hotel Zosa /Marquis Hotel title (0.2).
09/26/06 S Tingey	.40 Review correspondence from Flatley's attorney regarding settlement (EPIC) (0.2); communicate with A. W. Jarvis and revisions regarding Flatley settlement (EPIC) (0.2).
09/27/06 A Jarvis	.20 Correspondence with R. Walker regarding Sheraton loan.

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09/27/06 S Tingey	1.40 Review new pleadings regarding West Hills bankruptcy (Huntsville) (0.2); review Hotel Zosa (Marquis Hotel) escrow instructions prepared by Orrick (0.2); communicate with A. W. Jarvis regarding same (0.2); review letter received from title company regarding BySynergy and analyze demand to title company (0.3); memo to A. Stevens regarding same (0.2); letter to title company (0.3).
09/27/06 S Tingey	.40 Communication with P. Cheng at Mesirow regarding Sheraton Hotel and EPIC loans and gather info. (0.4).
09/28/06 A Jarvis	.70 Meeting with T. Allison, R. Walker, M. Levinson regarding IP assets.
09/28/06 A Jarvis	1.20 Meeting with M. Levinson, R. Walker, J. Atkinson and J. Milanowski regarding IP assets, claims against those assets, plan issues.
28/06 S Tingey	1.30 Telephone conference with P. Cheng regarding Sheraton Hotel loan (0.2); analyze Union Estates extension issue (0.6); telephone conference with P. Cheng regarding EPIC loan (0.2); review information and questions regarding Flatley settlement (EPIC) (0.3).
09/29/06 S Strong	1.80 Review and analysis of Great Whites equitable lien on Royal Hotel, prior correspondence regarding same (0.4); review draft of proposed reply to Great White regarding probable stay violation (0.3); confer with S. C. Tingey regarding same (0.2); revise proposed reply letter (0.6), draft email to A. W. Jarvis and T. Allison regarding same (0.3).
09/29/06 S Tingey	2.30 Memo to A. Stevens regarding BySynergy (0.2); analyze BySynergy issues (0.6); revise letter to title company regarding BySynergy (0.3); communication with A. Stevens regarding Flatley payment (EPIC) (0.4); communicate with A. Stevens and M. Haftl regarding University Estates issues; (0.4); telephone conference with A. Stevens regarding University Estates (0.2); analyze Great White issue and response to correspondence

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regarding lien on Royal Hotel (0.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$18,666.25

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